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December 11, 2003

Attorneys at Law

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RICHARD W. HANES

s at Law

7/9-260-7901

DEC 1 8 2003

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Technology Center 2600

RE: U.S. Patent Application; Method and Apparatus for a Hearing Aid Coupling System; Serial No. 821097; Filed 03/29/01

08/821,097

Dear Commissioner for Patents:

Enclosed please find a Power of Attorney for the above-referenced patent application. Should you have any questions, please contact our office at your earliest convenience.

Kindest Regards,

HANES & SCHUTZ, P.C.

Vickie L. Hensley, Legal Assistant to

Richard W. Hanes

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/vlh Enclosures